



Form 1120X-ME
MAINE AMENDED CORPORATE RETURN
USE THIS FORM ONLY FOR YEARS BEGINNING ON OR AFTER
JANUARY 1, 1991

030062000

FOR TAX PERIOD		TO		EMPLOYER ID NUMBER			
NAME	MM	DD	YY	MM	DD	YY	
ADDRESS						BUSINESS CODE (FEDERAL)	
CITY, TOWN, OR POST OFFICE						STATE	ZIP CODE
CONTACT PERSON FIRST NAME		LAST NAME		TELEPHONE NUMBER		PARENT COMPANY EIN	

Reason for change: ☐ IRS change ☐ Net operating loss ☐ Federal amended 1120X ☐ Accounting change ☐ Other (attach explanation)

If you are a member of an affiliated group filing a separate return, check here ☐ If you are filing a combined return, check here and complete and attach Form CR ☐

	A. As Originally Filed or Previously Adjusted	B. Adjustment	C. Correct Amount
A. CONSOLIDATED FEDERAL TAXABLE INCOME if filing as part of a federal consolidated return			A <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
1. FEDERAL TAXABLE INCOME If negative, enter a minus sign in the box to the left of the number			1 <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
2. DEDUCTIONS:			
a. NONTAXABLE INTEREST			2a <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
b. FOREIGN DIVIDEND GROSS-UP			b <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
c. FEDERAL JOBS CREDIT/WORK OPPORTUNITY CREDIT - Attach federal Form 5884			c <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
d. INCOME NOT TAXABLE under the Constitution of Maine or the U.S.			d <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
e. DIVIDENDS FROM CERTAIN AFFILIATED CORPORATIONS (limitations - see instructions)			e <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
f. NET OPERATING LOSS DEDUCTION CARRY-OVER from 1989-92, 2001 and 2002			f <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
g. INCOME FROM OWNERSHIP INTEREST IN PASS-THROUGH ENTITY FINANCIAL INSTITUTIONS subject to Maine Franchise Tax			g <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
h. STATE INCOME TAX REFUNDS included in line 1 above			h <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
i. NORTHERN MAINE TRANSMISSION CORPORATION ADJUSTMENT (see instructions)			i <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
j. TOTAL DEDUCTIONS (add lines 2a through 2i)			j <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
3. LINE 1 MINUS LINE 2j. If negative, enter a minus sign in the box to the left of the number			3 <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
4. ADDITIONS:			
a. INCOME TAXES imposed by Maine or any other state (attach schedule)			4a <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
b. UNRELATED EXPENSES (attach schedule)			b <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
c. INTEREST FROM STATE AND MUNICIPAL BONDS other than Maine			c <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
d. NET OPERATING LOSS RECOVERY ADJUSTMENT			d <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
e. LOSS OR EXPENSES FROM FLOW-THROUGH ENTITY FINANCIAL INSTITUTIONS subject to Maine Franchise Tax			e <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
f. HIGH-TECHNOLOGY CREDIT ADD-BACK			f <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
g. BONUS DEPRECIATION AND SECTION 179 ADD-BACK			g <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00
h. TOTAL ADDITIONS (add lines 4a through 4g)			h <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00


DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. DO NOT SEND PHOTOCOPIES OF RETURNS.

Federal EIN: _____

	A Original	B Adjustment	C Correct Amount
5. ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4h). Corporations that apportion income, use this amount for Schedule A, line 16			5 _____ .00
6. MAINE NET INCOME (from line 5 above or Schedule A, line 17)			6 _____ .00
7. TAX: a. MAINE CORPORATE INCOME TAX (see tax rates on page 6) 7a			7a _____ .00
b. MINIMUM TAX: Schedule B, line 28 - (attach federal Form 4626) 7b			b _____ .00
c. TOTAL TAX (add lines 7a and 7b) 7c			c _____ .00
8. CREDITS:			
a. MAINE ESTIMATED TAX PAID 8a			8a _____ .00
b. EXTENSION PAYMENT (Form 1120EXT-ME) b			b _____ .00
c. PAID WITH ORIGINAL RETURN AND ADDITIONAL PAYMENTS after return was filed c			c _____ .00
d. OTHER CREDITS (Schedule C, line 29p) 8d			d _____ .00
e. WITHHOLDING (attach Forms 1099ME) 8e			e _____ .00
f. TOTAL CREDITS (add lines 8a through 8e) 8f			f _____ .00
g. OVERPAYMENT on original return or as previously adjusted (enter as a positive number) g			g _____ .00
9. LINE 8f MINUS LINE 8g (total credits minus overpayments) 9			9 _____ .00
10. a. If line 7c is greater than line 9, enter the difference as TAX DUE . (If not, skip to line 11) 10a			10a _____ .00
b. PENALTY FOR UNDERPAYMENT - attach Form 2220ME 10b			b _____ .00
c. TOTAL DUE (line 10a plus line 10b) - remit payment with return (Please make check payable to Treasurer, State of Maine) c			c _____ .00
11. If line 9 is greater than line 7c, enter amount to be REFUNDED 11			11 _____ .00
CORPORATION PRESIDENT'S NAME _____ SOCIAL SECURITY NUMBER _____			
TREASURER'S NAME _____ SOCIAL SECURITY NUMBER _____			
COMPANY'S WEB SITE ADDRESS _____			

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

DATE _____	OFFICER'S SIGNATURE _____	TITLE _____
DATE _____	SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM) _____	PREPARER'S SSN OR PTIN _____



File return with:
Maine Revenue Services
P.O. Box 1062
Augusta, ME 04332-1062

Office use only _____ LG

Federal EIN: _____

☐ AMENDED
☐ AS ORIGINALLY REPORTED
 OR PREVIOUSLY ADJUSTED
SCHEDULE A - APPORTIONMENT OF INCOMEDo not complete this schedule if 100% of your business activity is apportionable to Maine.

All others must complete this schedule and enter amounts in Columns A and B, even if those amounts are zero.

If this schedule is left blank or excluded, your Maine apportionment factor will be set at 100%. **Round all dollar amounts to whole numbers.**
☐ Check here if the taxpayer is a mutual fund service provider electing to use the special apportionment formula under 36 M.R.S.A. § 5212(2).

	(A) Within Maine	(B) Everywhere	(C) Maine Factors Col. (A)/Col. (B) x Statutory Weighting Rounded to 6 Decimals
12. Total Sales	_____ ÷ _____	_____ x .50 = _____	
13. Total Payroll	_____ ÷ _____	_____ x .25 = _____	
14. Total Property	_____ ÷ _____	_____ x .25 = _____	

If one of these factors has a value of zero in both column A and column B, see the instructions on page 6.

15. MAINE APPORTIONMENT FACTOR - Sum of lines 12, 13 and 14, column (C)	15	_____
16. ADJUSTED FEDERAL TAXABLE INCOME (page 2, line 5)	16	_____
17. INCOME APPORTIONED TO MAINE (line 16 x line 15 factor)	17	_____
18. What amount of line 14, column A is TANGIBLE PERSONAL PROPERTY ?	18	_____
18A. Enter the amount of throwback sales included in line 12, column A (total sales within Maine) 18A	18A	_____

SCHEDULE B - MINIMUM TAX
☐ AMENDED
☐ AS ORIGINALLY REPORTED
 OR PREVIOUSLY ADJUSTED
(Attach federal Form 4626) - This schedule must be completed even if it is the same as originally filed or previously adjusted

19. FEDERAL TENTATIVE MINIMUM TAX (federal Form 4626, line 12)	19	_____	.00
20. FEDERAL ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT (Federal Form 4626, line 11)	PLUS 20	_____	.00
21. MODIFICATIONS to federal tentative minimum tax (see instructions for Schedule B on page 7)	21	_____	.00
22. LINE 19 PLUS LINE 20 PLUS OR MINUS LINE 21	= 22	_____	.00
23. APPORTIONMENT FACTOR (from line 15 above)	23	_____	
24. LINE 22 MULTIPLIED BY LINE 23 FACTOR	24	_____	.00
25. RATE	25	1991-1992: 29.7% ; 1993-present: 27%	
26. STATE MINIMUM TAX (line 24 multiplied by line 25)	26	_____	.00
27. INCOME TAX (page 2, line 7a)	27	_____	.00
28. NET STATE MINIMUM TAX (line 26 minus line 27). Enter here and on page 2, column C, line 7b. (If less than zero, enter zero)	28	_____	.00

Federal EIN: _____

SCHEDULE C - OTHER CREDITS

This schedule must be completed even if same as originally filed or previously adjusted



AMENDED

AS ORIGINALLY REPORTED
OR PREVIOUSLY ADJUSTED

29. a. MAINE SEED CAPITAL TAX CREDIT (Gross Credit _____)) Amount Claimed	29a	_____ - _____ - _____	.00
b. JOBS AND INVESTMENT TAX CREDIT (Gross Credit _____)) Amount Claimed	29b	_____ - _____ - _____	.00
c. EMPLOYER-ASSISTED DAY CARE TAX CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT (Gross Credit _____)) Amount Claimed	29c	_____ - _____ - _____	.00
d. EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT (Gross Credit _____)) Amount Claimed	29d	_____ - _____ - _____	.00
e. MACHINERY AND EQUIPMENT INVESTMENT TAX CREDIT (Gross Credit _____)) Amount Claimed	29e	_____ - _____ - _____	.00
f. SOLID WASTE REDUCTION INVESTMENT TAX CREDIT (Gross Credit _____)) Amount Claimed	29f	_____ - _____ - _____	.00
g. RESEARCH EXPENSE TAX CREDIT (Gross Credit _____)) Amount Claimed	29g	_____ - _____ - _____	.00
h. SUPER RESEARCH AND DEVELOPMENT CREDIT (Gross Credit _____)) Amount Claimed	29h	_____ - _____ - _____	.00
i. HIGH-TECHNOLOGY INVESTMENT TAX CREDIT (Gross Credit _____)) Amount Claimed	29i	_____ - _____ - _____	.00
j. WOOD WASTE AND CEDAR WASTE CREDITS (1993 only) (Gross Credit _____)) Amount Claimed	29j	_____ - _____ - _____	.00
k. MINIMUM TAX CREDIT (Gross Credit _____)) Amount Claimed	29k	_____ - _____ - _____	.00
l. CREDIT FOR DEPENDENT HEALTH BENEFITS PAID (Gross Credit _____)) Amount Claimed	29l	_____ - _____ - _____	.00
m. CLEAN FUEL CREDIT (Gross Credit _____)) Amount Claimed	29m	_____ - _____ - _____	.00
n. HISTORIC REHABILITATION CREDIT (Gross Credit _____)) Amount Claimed	29n	_____ - _____ - _____	.00
o. FAMILY DEVELOPMENT ACCOUNT CREDIT (Gross Credit _____)) Amount Claimed	29o	_____ - _____ - _____	.00
p. TOTAL: Add lines a through o, enter result here and on Page 2, line 8d, column C. (Credit limited to the tax liability on page 2, line 7c, column C)	29p	_____ - _____ - _____	.00

SCHEDULE D - MINIMUM TAX CREDIT

This schedule must be completed even if same as originally filed or previously adjusted



AMENDED

AS ORIGINALLY REPORTED
OR PREVIOUSLY ADJUSTED

30. a. NET STATE MINIMUM TAX FOR THE TAX YEAR PRIOR to that shown on Form 1120X-ME, page 1	30a	_____ - _____ - _____	.00
b. MINIMUM TAX CREDIT CARRYOVER FROM THE TAX YEAR PRIOR to that shown on Form 1120X-ME, page 1 PLUS	30b	_____ - _____ - _____	.00
c. LINE A PLUS LINE B =	30c	_____ - _____ - _____	.00
d. REGULAR INCOME TAX LIABILITY FOR THE TAX YEAR SHOWN ON FORM 1120X-ME, PAGE 1 (gross tax less allowable credits - all Schedule C credits except minimum tax credit)	30d	_____ - _____ - _____	.00
e. STATE MINIMUM TAX (Schedule B, line 26) MINUS	30e	_____ - _____ - _____	.00
f. LINE D MINUS LINE E (if zero or less, enter zero) =	30f	_____ - _____ - _____	.00
g. STATE MINIMUM TAX CREDIT: enter the smaller of line c or line f here and on Schedule C, line 29k	30g	_____ - _____ - _____	.00
h. Maine minimum tax credit CARRYOVER to the tax year following that shown on Form 1120X-ME, page 1 (line c minus line g)	30h	_____ - _____ - _____	.00